

**CHARTERED PROFESSIONAL
ACCOUNTANTS OF ONTARIO**

REGULATION 23-1

EDITORIAL CHANGES

Adopted by the Council under the *Chartered Professional Accountants of Ontario Act, 2017* and the By-law on September 21, 2018, and effective as of November 19, 2018.

TABLE OF CONTENTS

Application	2
Parameters	2
Notice of Changes	2

**REGULATION 23-1
EDITORIAL CHANGES**

Application

This Regulation enables the Office of the General Counsel to make editorial changes to: (a) the by-laws, without the review or approval of the Council or the Members; and (b) the Regulations, without the review or approval of the Council, and it sets the parameters for making these changes.

Parameters

1. The Office of the General Counsel may not make changes to the by-laws or Regulations that alter their meaning, intent, or legal effect.
2. The Office of the General Counsel may make changes to the by-laws or Regulations that:
 - 2.1 correct spelling, punctuation, or grammatical errors;
 - 2.2 correct clerical, typographical, or similar errors, including errors in the numbering or cross-referencing of a by-law or Regulation;
 - 2.3 replace a description of a date or time with the actual date or time;
 - 2.4 remove text referring to a contingency, where the contingency has occurred, and make any other changes that are required as a result;
 - 2.5 where a person, place, or thing has been altered, or where the name, title, location, or address of a person, place, or thing has been altered, change references to reflect the alteration; and
 - 2.6 change a reference to a citation or name of a statute in a by-law or Regulation, where the citation or name has changed because of an amendment to the statute, in accordance with section 1.3 of the By-law,

provided that these changes do not alter the meaning, intent, or legal effect of the by-laws or Regulations.

Notice of Changes

3. The Office of the General Counsel shall immediately notify the Governance and Nominating Committee of any changes to the by-laws or Regulations made under section 2.